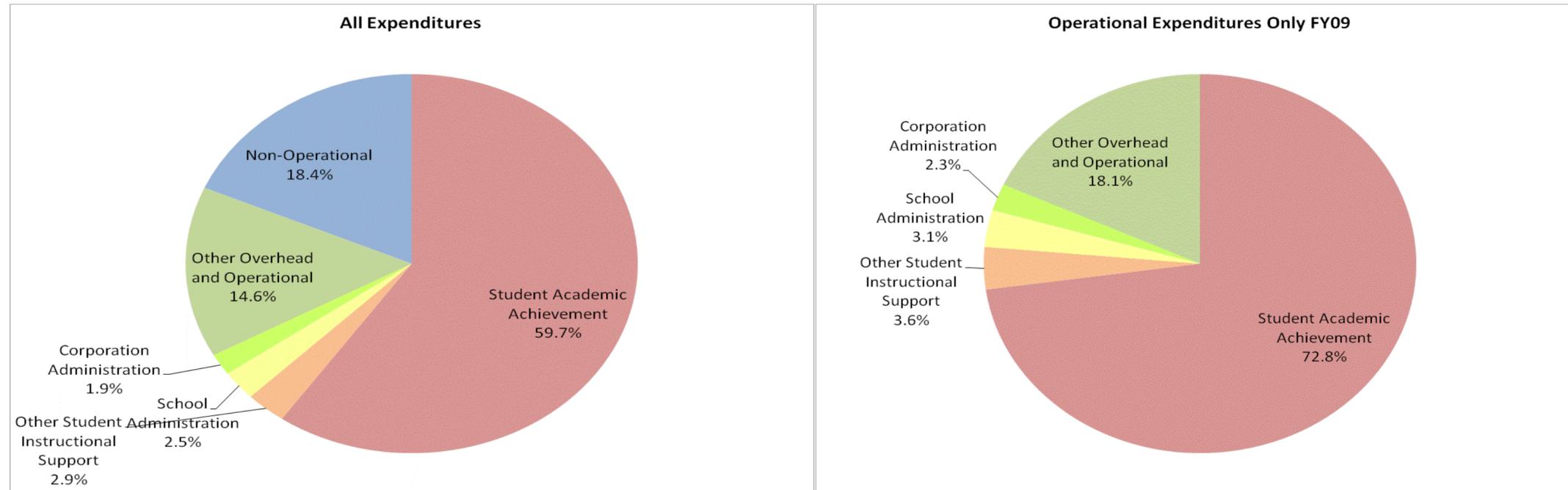


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Muncie Community Schools (1970)**

**Muncie Community Schools (1970)**

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$42,872,606	53.7%	\$53,902,279	54.5%	\$59,028,673	52.7%	\$59,744,877	59.8%
Student Instructional Support	\$5,544,389	6.9%	\$6,324,275	6.4%	\$6,620,946	5.9%	\$5,407,720	5.4%
Overhead and Operational	\$19,326,346	24.2%	\$27,017,910	27.3%	\$17,720,209	15.8%	\$16,308,454	16.3%
Nonoperational	\$12,135,235	15.2%	\$11,630,694	11.8%	\$28,642,794	25.6%	\$18,443,324	18.5%
<b>Grand Total</b>	<b>\$79,878,576</b>		<b>\$98,875,159</b>		<b>\$112,012,622</b>	<b>1%</b>	<b>\$99,904,374</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>60.6%</b>	<b>60.9%</b>	<b>58.6%</b>	<b>65.2%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Muncie Community Schools (1970)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$447,564	\$1,018,780	\$1,436,140		221%	41%
	11100 Regular Programs; Elementary	\$11,782,272	\$11,392,972	\$13,518,870	\$14,820,977	26%	30%	10%
	11200 Regular Programs; Middle/Junior High	\$4,028,413	\$4,800,778	\$5,896,987	\$6,918,693	72%	44%	17%
	11300 Regular Programs; High School	\$5,734,059	\$6,161,940	\$7,865,806	\$9,799,958	71%	59%	25%
	11430 Vocational Education; Distributive Education	\$100,838	\$112,585	\$91,010	\$64,322	-36%	-43%	-29%
	11510 Vocational Education; Cooperative Education	\$167,120	\$100,908	\$49,798	\$55,734	-67%	-45%	12%
	11520 Vocational Education; Area School Participation	\$2,564,565	\$2,653,963	\$1,195,790	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$1,206,713	\$961,666	\$1,426,767	\$1,543,064	28%	60%	8%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$429,286	\$667,532			55%
	11910 Other Regular Programs; Competency Testing	\$0	\$658,230	\$1,790,144	\$3,761,292		471%	110%
	12110 Gifted And Talented; Gifted and Talented	\$146,647	\$248,868	\$281,674	\$345,286	135%	39%	23%
	12210 Mental Disabilities; Mild Mental Disabilities	\$516,863	\$1,179,750	\$2,591,751	\$878,400	70%	-26%	-66%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$323,375	\$223,457	\$521,396	\$556,780	72%	149%	7%
	12230 Mental Disabilities; Severe Mental Disabilities	\$68,108	\$81,485	\$56,205	\$89,011	31%	9%	58%
	12310 Physical Impairment; Orthopedic Impairment	\$47,637	\$79,597	\$0	\$0	-100%	-100%	
	12320 Physical Impairment; Multiple Disabilities	\$70,566	\$6,905	\$35,265	\$13,116	-81%	90%	-63%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$23,239	\$8,679			-63%
	12340 Physical Impairment; Hearing Impairment	\$250,184	\$46,285	\$60,713	\$61,297	-75%	32%	1%
	12350 Physical Impairment; Homebound	\$173,112	\$37,299	\$56,369	\$63,658	-63%	71%	13%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$402,566	\$323,063	\$470,763	\$418,098	4%	29%	-11%
	12510 Culturally Different; Communication Disorders	\$432,876	\$569,900	\$596,485	\$646,768	49%	13%	8%
	12520 Culturally Different; Compensatory	\$0	\$459	\$0	\$0		-100%	
	12610 Learning Disability	\$929,912	\$1,115,642	\$1,269,836	\$1,359,685	46%	22%	7%
	12710 Equal Opportunity At Risk	\$584,535	\$60,291	\$261,417	\$373,576	-36%	> 500%	43%
	12810 Special Education Preschool	\$567,310	\$625,431	\$555,620	\$652,636	15%	4%	17%
	12900 Other Special Programs	\$707,890	\$1,346,917	\$1,531,250	\$3,482,129	392%	159%	127%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$68,875	\$0	\$0	\$103,023	50%		
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$553,045	\$412,130	\$468,000	\$461,273	-17%	12%	-1%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$19,772	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$263,850	\$310,481	\$339,339	\$127,107	-52%	-59%	-63%
	14100 Summer School Programs; Elementary	\$41,223	\$1,896	\$45,482	\$47,272	15%	> 500%	4%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$37,088			
	14300 Summer School Programs; High School	\$104,300	\$113,998	\$145,034	\$149,228	43%	31%	3%
	16100 Remediation Testing	\$298,329	\$135,128	\$123,176	\$132,382	-56%	-2%	7%
	16200 Preventive Remediation	\$102	\$0	\$0	\$0	-100%		
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$9,779	\$796,184			> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$553,615			
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$29,789	\$5,802,125			> 500%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$2,030,478	\$0	\$0		-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$10,464	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$776,429	\$1,244,884	\$1,400,056	\$1,592,847	105%	28%	14%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$47,566	\$2,719	\$222,504	\$60,747	28%	> 500%	-73%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,661	\$0	\$0	\$0	-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,894	\$527	\$2,480	\$1,812	-69%	244%	-27%
	22210 Library/Media Services; Service Area Direction	\$4,690	\$1,910	\$89,976	\$147,034	> 500%	> 500%	63%
	22220 Library/Media Services; School Library	\$515,667	\$509,077	\$472,787	\$537,636	4%	6%	14%
	22230 Library/Media Services; Audiovisual	\$52,109	\$0	\$0	\$0	-100%		
	22240 Library/Media Services; Educational Television	\$87,657	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$22	\$0	\$0		-100%	
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$136,027	\$270,706			99%
	22360 Instruction, Related Technology; Network Support	\$0	\$462,258	\$794,745	\$613,162		33%	-23%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$186,954	\$280,949			50%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$6,248	\$9,536			53%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$4,319			
	26497 2007 Account Code - Teachers Retirement Fund	\$1,449,101	\$2,260,120	\$1,702,012	\$0			
<b>Student Academic Achievement Total</b>		<b>\$35,113,293</b>	<b>\$40,721,584</b>	<b>\$47,769,610</b>	<b>\$59,744,877</b>	<b>70%</b>	<b>47%</b>	<b>25%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$401,888	\$12,951	\$0	\$0	-100%	-100%	
	21120 Attendance and Social Work Services; Attendance Services	\$26,945	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$36,451	\$63,688	\$54,842	\$46,198	27%	-27%	-16%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$2,840	\$14,160	\$0		-100%	-100%
	21210 Guidance Services; Service Area Direction	\$27,618	\$64,474	\$91,766	\$62,588	127%	-3%	-32%
	21220 Guidance Services; Counseling Services	\$728,349	\$946,317	\$966,297	\$1,066,336	46%	13%	10%
	21240 Guidance Services; Information Services	\$101,216	\$0	\$0	\$0	-100%		

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Muncie Community Schools (1970)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	21310 Health Services; Service Area Direction	\$8,810	\$3,280	\$13,115	\$0	-100%	-100%	-100%
	21320 Health Services; Medical Services	\$21,398	\$49,814	\$45,446	\$49,821	133%	0%	10%
	21340 Health Services; Nurse Services	\$499,586	\$577,065	\$654,546	\$718,158	44%	24%	10%
	21390 Health Services; Other Health Services	\$25,252	\$0	\$0	\$0	-100%		
	21420 Psychological Testing	\$275,418	\$233,574	\$255,436	\$248,848	-10%	7%	-3%
	21810 Special Education Administration; Service Area Direction	\$237,678	\$382,019	\$491,687	\$589,388	148%	54%	20%
	21890 Special Education Administration; Other Special Education Administration	\$39,661	\$0	\$0	\$0	-100%		
	21910 Other Support Services, Students; Service Area Direction	\$0	\$10,600	\$2,236	\$101,786		> 500%	> 500%
	24100 Office of The Principal	\$2,082,152	\$2,151,349	\$2,441,372	\$2,524,597	21%	17%	3%
<b>Student Instructional Support Total</b>		<b>\$4,512,421</b>	<b>\$4,497,971</b>	<b>\$5,030,903</b>	<b>\$5,407,720</b>	<b>20%</b>	<b>20%</b>	<b>7%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$2,061	\$557	\$12,567	\$23,928	> 500%	> 500%	90%
	23120 Board of Education; Service Area Assistants	\$15,419	\$13,853	\$8,995	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$21,206	\$23,138	\$23,860	\$25,455	20%	10%	7%
	23160 Board of Education; Promotion Expenses	\$3,639	\$2,219	\$16,561	\$6,870	89%	210%	-59%
	23190 Board of Education; Other Governing Body Services	\$5,336	\$0	\$22,839	\$22,436	321%		-2%
	23210 Executive Administration; Office of The Superintendent	\$278,189	\$533,997	\$780,023	\$762,823	174%	43%	-2%
	23220 Executive Administration; Community Relations	\$77,187	\$38,453	\$45,040	\$50,180	-35%	30%	11%
	25110 Fiscal Services; Office of The Business Manager	\$127,464	\$133,908	\$167,168	\$241,870	90%	81%	45%
	25150 Fiscal Services; Payroll Services	\$33,512	\$39,506	\$44,556	\$49,400	47%	25%	11%
	25160 Fiscal Services; Financial Accounting	\$47,849	\$59,805	\$67,342	\$92,406	93%	55%	37%
	25191 Other Fiscal Services; Refund of Revenue	\$255,878	\$0	\$116	\$136	-100%		17%
	25192 Other Fiscal Services; Petty Cash	\$100	\$0	\$0	\$0	-100%		
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$31,979	\$54,182	\$61,323	\$71,873	125%	33%	17%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$27,645	\$27,205	\$32,282	\$36,721	33%	35%	14%
	25300 Printing, Publishing, and Duplicating Services	\$58,464	\$74,458	\$31,145	\$937	-98%	-99%	-97%
	25400 Planning, Research, Development and Evaluation	\$27,790	\$2,692	\$0	\$0	-100%	-100%	
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$168,157	\$343,726			104%
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$16,733	\$3,611			-78%
	25890 Other Technology Services	\$14,209	\$670	\$6,655	\$0	-100%	-100%	-100%
	25920 Ditch Assessments	\$414	\$467	\$13,431	\$14,231	> 500%	> 500%	6%
	25990 Other Support Services, Central	\$7,146,161	\$11,013,770	\$0	\$0	-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$31,803	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,414,953	\$6,598,592	\$6,799,032	\$7,197,453	33%	9%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$361,385	\$364,670	\$386,085	\$273,958	-24%	-25%	-29%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,955	\$3,218	\$2,157	\$0			
	26499 2007 Account Code - Other	\$9,234	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$277,893	\$309,963	\$359,050	\$418,683	51%	35%	17%
	26700 Operation and Maintenance of Plant Services; Insurance	\$113,264	\$401,197	\$360,850	\$390,675	245%	-3%	8%
	27010 Student Transportation; Service Area Direction	\$145,240	\$368,009	\$297,872	\$351,135	142%	-5%	18%
	27100 Student Transportation; Vehicle Operation	\$51,495	\$26,437	\$93,748	\$73,693	43%	179%	-21%
	27200 Student Transportation; Monitoring Services	\$0	\$42,956	\$25,125	\$28,608		-33%	14%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$19,184	\$115,001	\$110,873	\$184,849	> 500%	61%	67%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$159,751	\$0			-100%
	27500 Student Transportation; Insurance on Buses	\$4,774	\$2,520	\$8,293	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$1,538,003	\$2,350,689	\$2,304,804	\$2,375,519	54%	1%	3%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$84,574	\$1,835			-98%
	31100 Food Services Operations; Service Area Direction	\$6,663	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,008,576	\$1,176,409	\$1,754,500	\$2,007,879	99%	71%	14%
	31400 Food Services Operations; Food Purchases	\$1,045,932	\$1,263,639	\$1,313,280	\$1,257,563	20%	0%	-4%
<b>Overhead and Operational Total</b>		<b>\$18,206,853</b>	<b>\$25,042,179</b>	<b>\$15,578,785</b>	<b>\$16,308,454</b>	<b>-10%</b>	<b>-35%</b>	<b>5%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$135,996	\$61,362	\$41,960	\$102,451	-25%	67%	144%
	33200 Community Recreation	\$21,790	\$63,651	\$50,453	\$62,622	187%	-2%	24%
	33300 Civic Services	\$15,174	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$158,650	\$183,900	\$228,614	\$239,149	51%	30%	5%
	33910 High School Band Uniforms	\$765	\$0	\$22,173	\$4,047	429%		-82%
	33930 Latch Key Kid Program	\$195,857	\$0	\$0	\$0	-100%		
	33940 Child Care Services	\$3,678,225	\$203,745	\$242,254	\$234,869	-94%	15%	-3%
	33990 Other Community Services; Other	\$239,539	\$286,573	\$300,291	\$299,834	25%	5%	0%
	43000 Facilities Acquisition and Construction; Professional Services	\$248,449	\$43,188	\$20,207	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$1,817,005	\$4,122,704	\$17,065,726	\$7,614,236	319%	85%	-55%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$286,883	\$286,883	\$143,442	\$0	-100%	-100%	-100%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$460,019	\$534,250	\$592,312	\$744,870	62%	39%	26%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$63,105	\$29,335	\$111,289		76%	279%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Muncie Community Schools (1970)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$10,800			
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$8,000	\$0	\$0		-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$718,286	\$625,616	\$1,308,783	\$948,425	32%	52%	-28%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$15,577	\$75,345	\$124,660	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$275,000	\$575,000			109%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$663,990	\$438,129	\$194,786		-71%	-56%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$104,172	\$191,709			84%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$159,287	\$200,239	\$200,647	\$144,561	-9%	-28%	-28%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$248,960	\$109,302	\$0		-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,616,000	\$3,613,771	\$5,292,601	\$3,701,073	2%	2%	-30%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,684,591	\$3,260,281			94%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$121			
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$200	\$3,200			> 500%
<b>Nonoperational Total</b>		<b>\$11,767,503</b>	<b>\$11,285,283</b>	<b>\$28,274,849</b>	<b>\$18,443,324</b>	<b>57%</b>	<b>63%</b>	<b>-35%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$976,904	\$845,882	\$712,307	\$0			
	26492 2007 Account Code - Social Security	\$3,075,548	\$3,228,904	\$1,503,018	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$90,472	\$280,454	\$144,279	\$0			
	26494 2007 Account Code - Group Insurance	\$6,122,322	\$12,941,737	\$12,972,965	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$13,260	\$31,165	\$25,906	\$0			
<b>Prorated By Fund Total</b>		<b>\$10,278,505</b>	<b>\$17,328,142</b>	<b>\$15,358,475</b>	<b>\$0</b>			